

EXHIBIT 60

UNITED STATES BANKRUPTCY COURT

Northern DISTRICT OF Texas

Case number 19-34054 sgj11

In re: Highland Capital Management, LP

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Case No. 19-34054

Debtor(s)

☐ Jointly Administered

Post-confirmation Report

Chapter 11

Quarter Ending Date: 03/31/2025

Petition Date: 10/16/2019

Plan Confirmed Date: 02/22/2021

Plan Effective Date: 08/11/2021

This Post-confirmation Report relates to: ☒ Reorganized Debtor

☐ Other Authorized Party or Entity:

Name of Authorized Party or Entity

/s/ Zachery Z. Annable

Signature of Responsible Party

04/10/2025

Date

Zachery Z. Annable, Hayward PLLC

Printed Name of Responsible Party

10501 N. Central Expressway, Suite 106

Dallas TX 75231

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.



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Debtor's Name Highland Capital Management, LP

Case No. 19-34054

Part 1: Summary of Post-confirmation Transfers

| | Current Quarter | Total Since Effective Date |
|--|-----------------|-------------------------------|
| a. Total cash disbursements | \$4,210,880 | \$178,012,930 |
| b. Non-cash securities transferred | \$0 | \$0 |
| c. Other non-cash property transferred | \$0 | \$5,194,652 |
| d. Total transferred (a+b+c) | \$4,210,880 | \$183,207,582 |

Part 2: Preconfirmation Professional Fees and Expenses

| a. | | | Approved Current Quarter | Approved Cumulative | Paid Current Quarter | Paid Cumulative |
|--------|--|------------------------|-----------------------------|------------------------|-------------------------|--------------------|
| | Professional fees & expenses (bankruptcy) incurred by or on behalf of the debtor <i>Aggregate Total</i> | | \$0 | \$33,005,136 | \$0 | \$33,005,136 |
| | <i>Itemized Breakdown by Firm</i> | | | | | |
| | Firm Name | Role | | | | |
| i | Pachulski Stang Ziehl & Jones | Lead Counsel | \$0 | \$24,312,860 | \$0 | \$24,312,860 |
| ii | Development Specialists, Inc. | Financial Professional | \$0 | \$5,765,448 | \$0 | \$5,765,448 |
| iii | Kurtzman Carson Consultants | Other | \$0 | \$2,054,716 | \$0 | \$2,054,716 |
| iv | Hayward & Associates PLLC | Local Counsel | \$0 | \$872,112 | \$0 | \$872,112 |
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|----|---|-------------------------------|------------------------|-----------------------------|------------------------|-------------------------|--------------------|
| b. | | | | Approved Current Quarter | Approved Cumulative | Paid Current Quarter | Paid Cumulative |
| | Professional fees & expenses (nonbankruptcy) incurred by or on behalf of the debtor <i>Aggregate Total</i> | | | \$0 | \$7,604,472 | \$0 | \$7,604,472 |
| | <i>Itemized Breakdown by Firm</i> | | | | | | |
| | | Firm Name | Role | | | | |
| | i | Hunton Andrews Kurth LLP | Other | \$0 | \$1,149,807 | \$0 | \$1,149,807 |
| | ii | Foley Gardere, Foley & Lardne | Other | \$0 | \$629,088 | \$0 | \$629,088 |
| | iii | Deloitte | Financial Professional | \$0 | \$553,413 | \$0 | \$553,413 |
| | iv | Mercer (US) Inc. | Other | \$0 | \$204,767 | \$0 | \$204,767 |
| | v | Teneo Capital, LLC | Financial Professional | \$0 | \$1,364,823 | \$0 | \$1,364,823 |
| vi | Wilmer Cutler Pickering Hale | Other | \$0 | \$2,650,937 | \$0 | \$2,650,937 | |

Debtor's Name Highland Capital Management, LP

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|---------|------------------------------|-------|-----|-----------|-----|-----------|
| vii | Carey Olsen | Other | \$0 | \$280,264 | \$0 | \$280,264 |
| viii | ASW Law | Other | \$0 | \$4,976 | \$0 | \$4,976 |
| ix | Houlihan Lokey Financial Adv | Other | \$0 | \$766,397 | \$0 | \$766,397 |
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| | ci | | | | | | |
| c. | All professional fees and expenses (debtor & committees) | | | \$0 | \$60,171,929 | \$0 | \$60,171,929 |

Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan

| | Total Anticipated Payments Under Plan | Paid Current Quarter | Paid Cumulative | Allowed Claims | % Paid of Allowed Claims |
|-----------------------------|--|-------------------------|-----------------|----------------|--------------------------------|
| a. Administrative claims | \$0 | \$0 | \$15,750 | \$15,750 | 100% |
| b. Secured claims | \$5,843,261 | \$0 | \$5,274,477 | \$5,274,477 | 100% |
| c. Priority claims | \$16,498 | \$0 | \$1,213,832 | \$1,213,832 | 100% |
| d. General unsecured claims | \$205,144,544 | \$0 | \$376,511,670 | \$397,485,568 | 95% |
| e. Equity interests | \$0 | \$0 | \$0 | | |

Part 4: Questionnaire

- a. Is this a final report? Yes ☐ No ☒
- If yes, give date Final Decree was entered: _____
- If no, give date when the application for Final Decree is anticipated: _____
- b. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Debtor's Name Highland Capital Management, LP

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Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information and provision of this information is mandatory. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6) and to otherwise evaluate whether a reorganized chapter 11 debtor is performing as anticipated under a confirmed plan. Disclosure of this information may be to a bankruptcy trustee when the information is needed to perform the trustee's duties, or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." *See* 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case, or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Post-confirmation Report and its attachments, if any, are true and correct and that I have been authorized to sign this report.

/s/ James Seery

Signature of Responsible Party

CEO

Title

James Seery

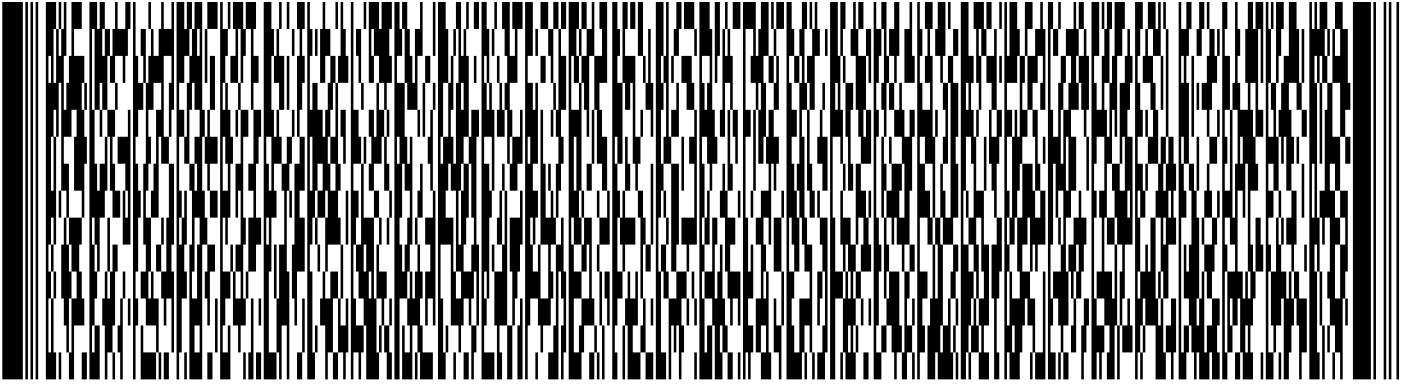
Printed Name of Responsible Party

04/10/2025

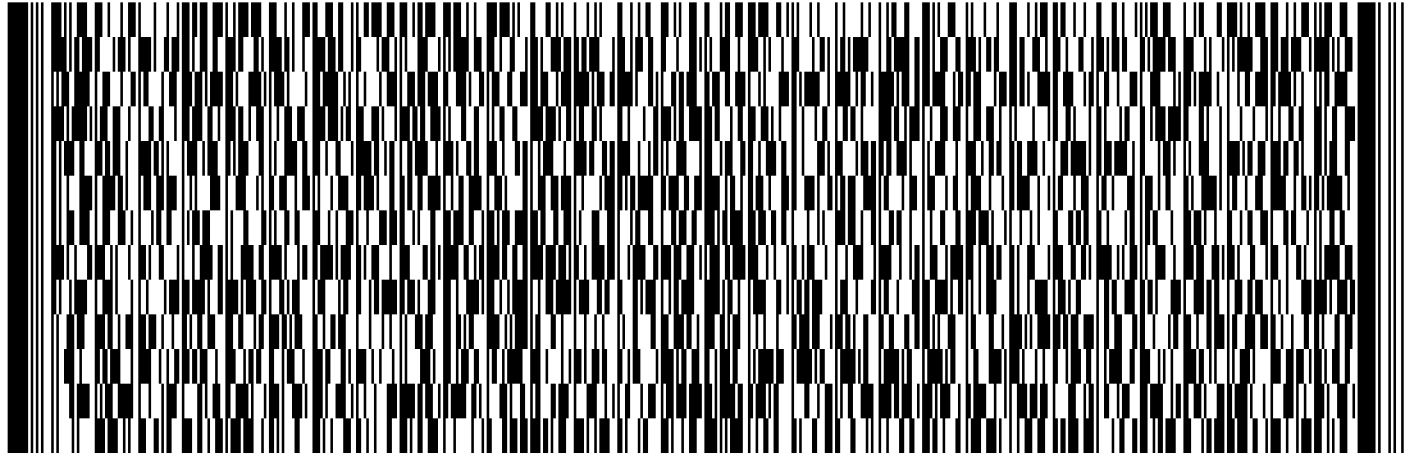
Date

Debtor's Name Highland Capital Management, LP

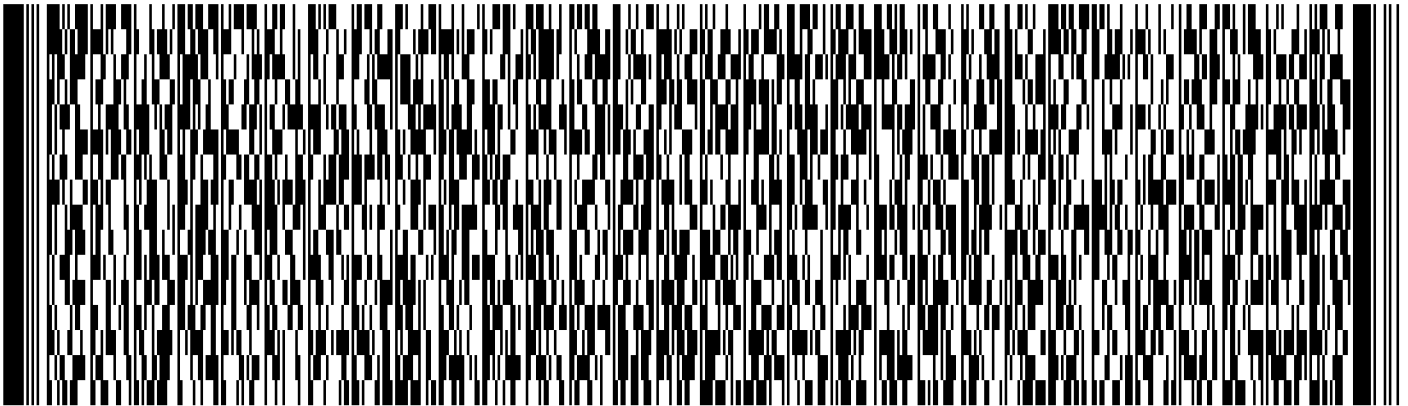
Case No. 19-34054



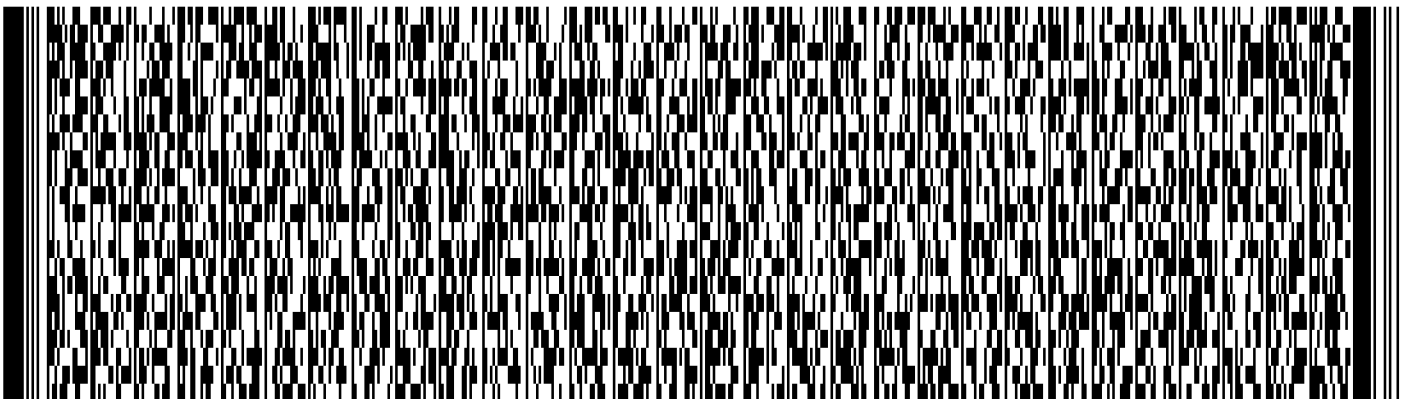
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Other Page 1



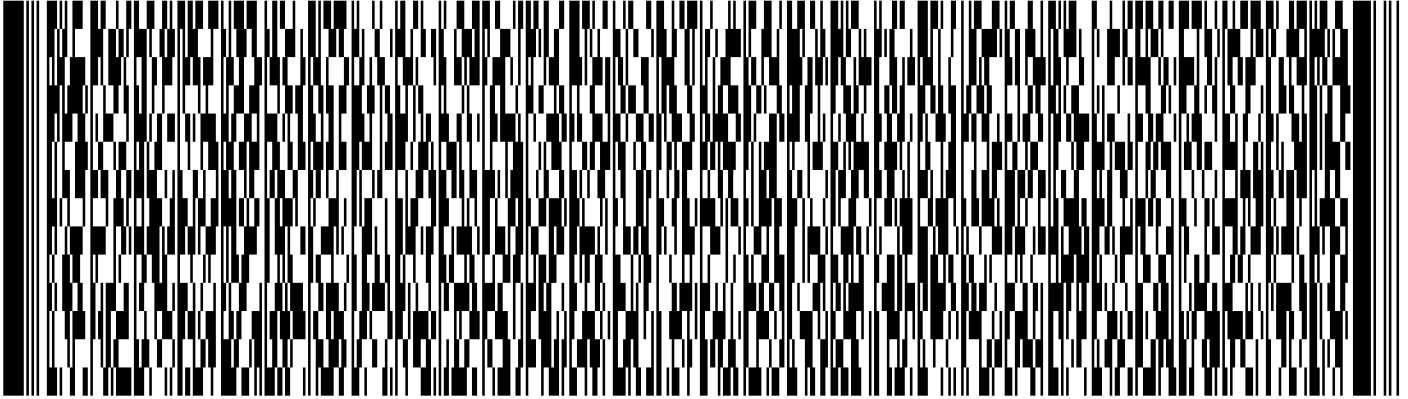
Page 2 Minus Tables



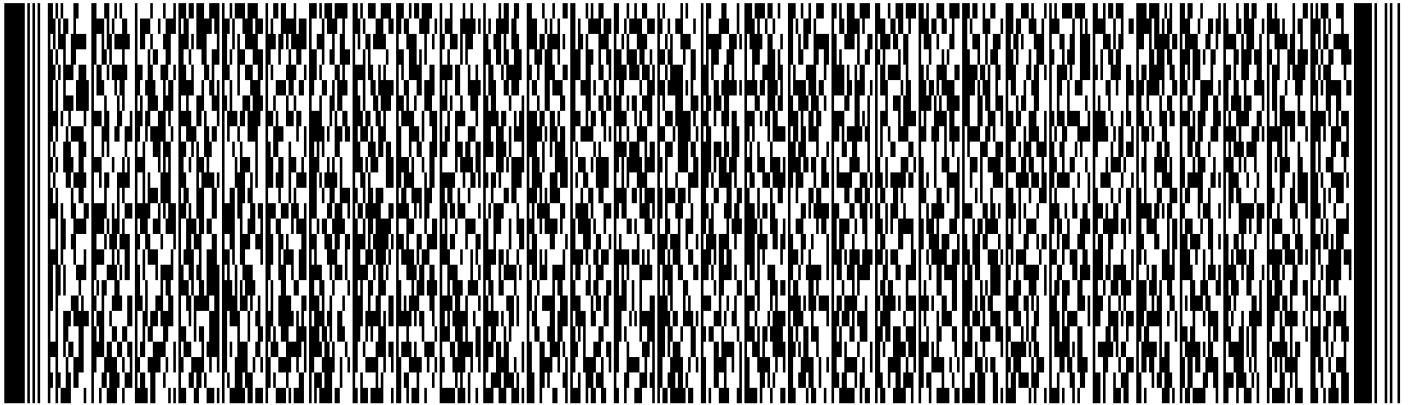
Bankruptcy Table 1-50

Debtor's Name Highland Capital Management, LP

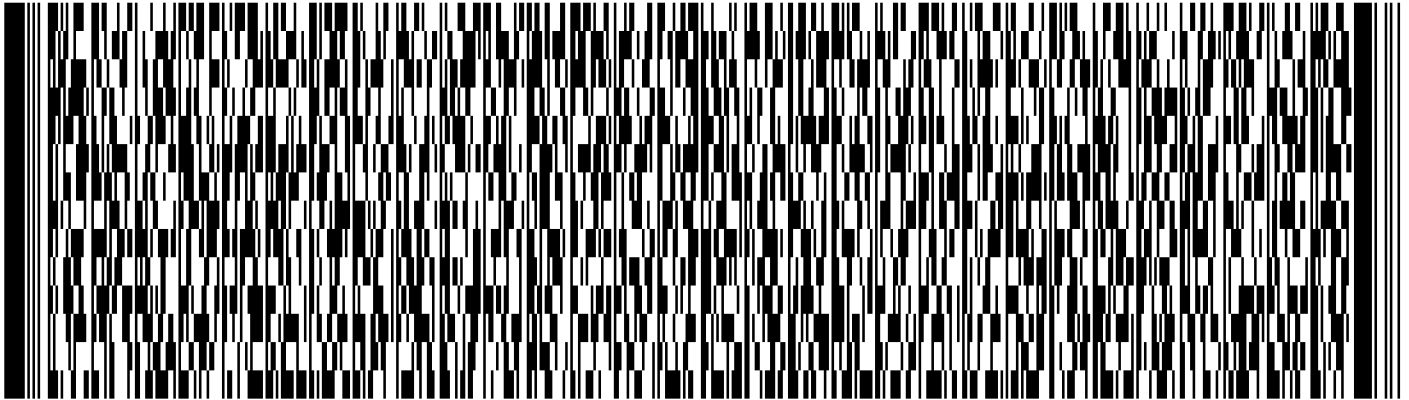
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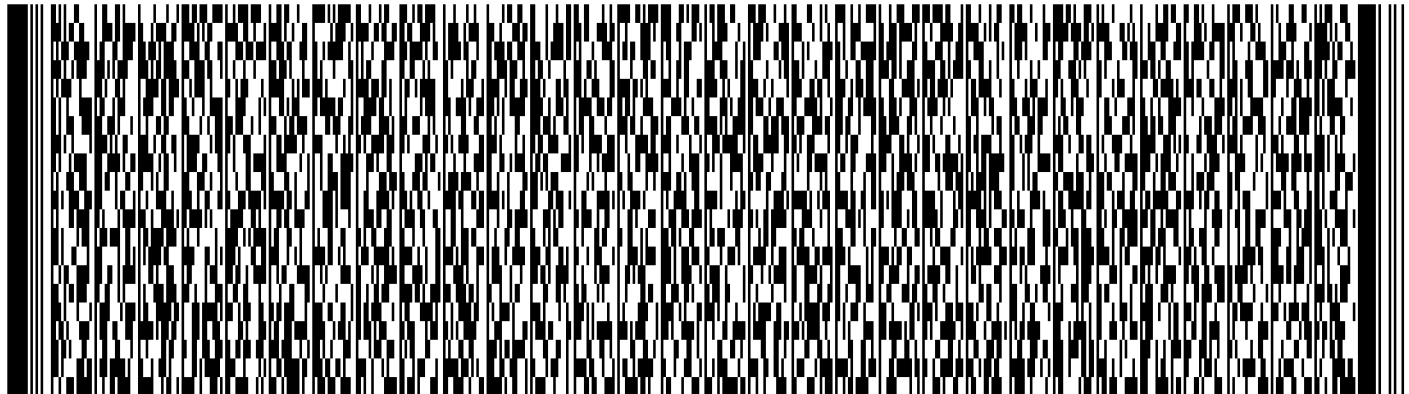
Bankruptcy Table 51-100



Non-Bankruptcy Table 1-50



Non-Bankruptcy Table 51-100



Part 3, Part 4, Last Page

In re:

Chapter 11

HIGHLAND CAPITAL MANAGEMENT, L.P.,¹

Case No. 19-34054-sgj11

Reorganized Debtor.

HCMLPDT002816

professionals. The amounts listed for Hunton and Wilmer Hale include the OCP payments and employed professional payments.

In Section C of the PCR, the Reorganized Debtor totals all payments included in Sections A and B, along with payments made to professional employed by the official committee of unsecured creditors (the "Committee").

The approved current quarter, approved cumulative, and paid cumulative will have the same amount listed due to approval and payment of final fee applications.

Part 3: Recoveries of the Holders of Claims and Interests under Confirmed Plan

The payments made to holders of General Unsecured Claims were disbursed from the Claimant Trust, but for presentation purposes, have been included in Part 3 of the post-confirmation report for the Reorganized Debtor.

The presentation contained in this PCR does not reflect the material and necessary reserves that will be taken in accordance with Reorganized Debtor's governing documents and the Plan.

The Debtor reserves all right to object to any claim in accordance with the terms of the Plan.

The General unsecured claims line item (Part 3. d.) encapsulates the claims of Classes 6, 7, 8, and 9 under the Plan.